

**MADISON:**

Hi

i send out delinquent notices every month and Madison County has not had to sell property for about 5 years. I have about 300-350 tax lien sale certificates printed each year. Most property owners pay their taxes when they received the two week notice from a person interested in taking as assignment. I may have around 20 or more assignments a year, but very rarely do they ever get to the tax deed process. The property owner generally always pays at the end. They are given countless notices. In my county, they would have received over 50 notices before a tax deed would be issued. That is ridiculous. At some point, people need to be responsible and pay for what they own. If you keep giving them more chances and make everything cheaper, they learn and don't pay. I like the 10% interest because it does make people responsible and makes them want to pay their taxes. If they only get penalized a little bit, they don't care. I feel this is going to cause more delinquencies if the interest rate is low.

Shelly

**CHOUTEAU:**

Ronda,

Hope this information helps.

Chouteau County's information on tax liens and tax deeds between January 1, 2010, and March 7, 2013: (I just did several assignments the end of February 2013).

1. Tax liens assigned: 80 (eighty)
2. Value of tax assignments: taxes paid under assignment \$180,753.28
3. Number of Tax Deeds issued by Treasurer based upon tax lien sales assigned to another person: 5 (five); tax deeds issued from County: 0 (zero)
4. Number of properties occupied on tax deeds issued: 0 (zero)

If it wasn't for private individuals or companies taking assignments in this county, some people would never pay their taxes in this county.

**TOOLE:**

Hi Rhonda,

1. 24
2. \$75,186.41
3. 0
4. 0

Boyd Jackson

Toole Co. Treasurer

**GRANITE:**

Ronda-in answer to your question:

1. Number of tax liens-73
2. Total value of paid taxes-\$253,320.04
3. Number of tax deeds-3
4. Number of owner occupied-0

Thanks for all your hard work-  
Vicki Harding-Granite County

**DANIELS:**

2009- Tax Lien Sales- 133 for \$79,133.47  
Assignments 1 for \$4,389.65

2010- Tax Lien Sales- 131 for \$73,475.64  
Assignments 19 for \$53,658.17

2011- Tax Lien Sales- 105 for \$73,565.83  
Assignments 33 for \$29,607.86

We Have 7 Tax Deeds with none of them owner occupied.

Ron L. Roberts  
Daniels County Treasurer  
PO Box 37  
Scobey, MT 59263  
(406)487-2671

**CARBON:**

Ronda,

1. Tax liens last 3 yrs. 4,500
2. Value of tax assignments \$1,119,117.04
3. Tax deed sales = 5
4. 0

Thanks and have a good weekend,  
Jane Swanson-Webb – Carbon County

**HILL:**

Afternoon Ronda,  
tax lien sales for last 3 years= 133  
\$ amount= appox \$389,000.00  
tax deed sales= 6  
# owner occupied = 1

Sunrise Financial sent out a two week notice in Feb. I did a pay off for March for a 140 properties for \$261,325.17.

Sandy – Hill County

**LAKE:**

From Patti Kugler, Lake County:

What I need from you is a number of pieces of information.

1. Number of tax lien sales in your county in the last 3 tax years. 2009 (1300), 2010 (1266), 2011 (541) Total 3107
2. Total value of those tax assignments (how much we would not have if this process stopped?) 2009 (1,575,750.63, 2010 (1,491,570.62), 2011 (695,145.63) Original Amounts
3. Number of tax deed sales in your county in the last 3 tax years. 3
4. Number of those that were owner occupied. 0

## VALLEY:

Hi Ronda,

As you know we have the very unique situation called St. Marie.

Question #1 In 2009- 1,495 tax liens and 750 at St. Marie

2010- 1,352 tax liens and 725 at St. Marie

2011- 969 tax lines and 659 at St. Marie

Right now with the exception of St. Marie there are 30 delinquent properties in Valley County.

For question #1, the 30 delinquent taxes are for year 2009.

#2 In a normal year we have 4-5 assignments.

One was the widow let the property go because it would cost more for the legal process to put it in her name than the property was worth. One the house burned and caused damage to the neighbor's motor home. He contacted the owner and didn't get a response so took an assignment. One the assignee was owed money by the owner of the property so he took an assignment. That was eventually settle with a quick claim deed. However, since December 2012, I have processed 523 assignments at St. Marie. The amount of delinquent taxes paid is approximately \$262,000.00. This is of great benefit to the county, school district, fire district at St. Maire and the water district at St. Marie. The owners of the delinquent houses have let them go to deplorable conditions but won't sell them outright. The county hasn't taken them because of the monthly condo and water fees.

#3 In 2012, we took 26 properties for tax deed. They were all land (small amounts and on the reservation). We sold 21 of those properties at a tax deed sale. Eight of the properties were purchased by one person.

#4 None

This year we are planning to take 20 properties. Eighteen are at St. Marie and six of the units have renters. The other 2 properties are owned by the same person. One is her home and the other is a rental.

Ronda, without the assignment process, the county would not have gotten all those taxes at St. Marie paid. The new people plan to fix the units and rent, lease or sell. It will be a great boost to our county. Before the units sat empty and deteriorated.

As you know, treasurers send lots of extra notices. I send a notice in May reminding people that the 2<sup>nd</sup> half taxes are due. Then I send a letter say you forgot your taxes. A letter at least twice a year on delinquents. Then a letter to the taxpayers of the properties that are up for tax deed stating that if the taxes are not paid, the county will proceed with the tax deed process. I would say in my county taxpayers get at least 5 notices before the tax deed process even starts.

As for lower the %, that is just plain stupid. The 10% is an incentive to get your taxes paid.

Know that I have been very windy.

Jenny – Valley County

**LIBERTY:**

Hi Ronda,

1. We have had 23 tax assignments in the last 3 years
2. Total \$2,249.33
3. 1 tax deed
4. Unoccupied

Thank God we are a small county and don't have the big headaches that the larger counties do.

Thanks,  
Gayle – Liberty County

**YELLOWSTONE:**

Good Morning;

Here are current calculations on the tax liens/tax deeds for Yellowstone County, Montana the past (3) years.

1,838 Tax Liens Taken  
33 County Tax Deeds Issued  
\$2.3M Total Value of Assignments  
(2) Properties were Owner-Occupied

**MAX R. LENINGTON, YELLOWSTONE COUNTY ASSESSOR/TREASURER/SUPT. OF SCHOOLS**

**PHILLIPS:**

3 years of Information (I used 2011, 2010 & 2009)

1. 1095 Tax Liens Taken
2. 3 County Tax Deeds Issued
3. 5,000 Value of Assignments
4. Zero Occupied

Our County is small enough that we do have some knowledge on whether a house is occupied or not.

Jean – Phillips County

**PONDERA:**

Only one of our deeds was owner occupied.

Our county hasn't done any tax deeds

We have had 64 Assignments

Six of those have resulted in Tax Deed.

Jeanne – Pondera

**BLAINE:**

Hi Ronda,

Here are the numbers for Blaine County.

1. 25 Tax Liens Taken
2. \$64,808.05 Total Value of Assignments
3. 11 County Tax Deeds Issued
4. 0 Properties were owner occupied.

Thanks for all your hard work.

Wendy

## **FLATHEAD:**

Ronda:

For Flathead County and your questions about tax assignments, tax deeds, etc. Here are our numbers:

1. Number of tax lien purchases or tax assignments – 2117
2. Total Value of those assignments - \$7,943,211.30
3. Number of tax deeds issued – 32
4. Number of those that were owner occupied – we have not idea – but I will look to see if there is a dwelling on the 32 assessor numbers.
5. We had 13 owner occupied. (SENT LATER)

Thanks,  
Adele Krantz  
*Flathead County Treasurer*  
935 1st Ave W Ste T  
Kalispell MT 59901  
(406) 758-5684 (phone)  
(406) 758-5864 (fax)

## **RAVALLI:**

Ronda,

In the last three years, we have processed 119 assignments.  
So far this year, we are in the process of doing approximately **200**.  
In the last three years, I have only issued 11 tax deeds.  
Worth? Haven't had time to get that for you.

The 200 so far this year are going to total approximately \$800,000.00 in taxes.

*Marie Keeton*  
*Treasurer*  
*Ravalli County*  
406-375-6580

**SHERIDAN:**

For Sheridan County:

1. Number of tax lien sales in your county in the last 3 tax years.  
**19 Properties with Tax Liens Assigned**  
**Over half purchased last year, many with multiple years delinquent**  
**4 still on Assignment List**
2. Total value of those tax assignments (how much we would not have if this process stopped?)  
**\$6,289.92 (not including any assignee's costs)**
3. Number of tax deed sales in your county in the last 3 tax years.  
**8 (5 Tax Deeds issued to Assignees and 3 to Sheridan County)**
4. Number of those that were owner occupied.  
**1 (Tax Deed issued to Sheridan County: commissioners allowed the taxpayer to repurchase his property prior to sale & deeded back to taxpayer)**

**These numbers don't tell the full story because a lot of taxes are paid when taxpayers receive a 2 week notice.**

**These are the numbers of tax liens assigned to Sheridan County for the last 3 years:**

**2010 213**  
**2011 203**  
**2012 57**

**Let me know if you need more information. Hopefully, I didn't miss anything.**

**Kathy Holte**

Sheridan County Treasurer

**TETON:**

Ronda,

This is the information from Teton County:

What I need from you is a number of pieces of information.

1. Number of tax lien sales in your county in the last 3 tax years. ■■■
2. Total value of those tax assignments (how much we would not have if this process stopped?) ■■■
3. Number of tax deed sales in your county in the last 3 tax years. ■
4. Number of those that were owner occupied. ■



**GALLATIN:**

Good Morning:

I am going to take it that you want the # of assignments taken the last 3 years for question #1 (not the # of tax lien sales).

#1 810 Assignments issued over the last 3 years

#2 Total taxes paid \$4,605,858

#3 # of tax deeds issued – 26

#4 Number owner occupied – 0

Thanks,  
Kim

*Kimberly Buchanan*  
*Gallatin County Treasurer*

**MUSSELSHELL:**

Tax Deed info.

Question 1. 9 assignments

2. \$3,345.16

3. 2 tax deeds issued

4. 3 properties occupied

**Mary C Nelson,**  
**Musselshell County Treasurer**

**CUSTER:**

Hi Ronda,

In the last three years, we have processed 13 assignments, 7 resulted in tax deeds none were owner occupied. The other 6 are active assignments.

Through the county tax deed process we have issued 8 tax deeds, none were owner occupied to my knowledge.

Hope this helps.

*Tara L. Moorehead*

*Custer County Treasurer*

**MINERAL:**

Ronda,

Mineral county had:

1. Total of 17 tax liens
2. 21,709.91 total value of tax assignments
3. No tax deeds were given
4. 4 were owner occupied.

Seems so small compared to others that I have seen; but, for a small county it means a lot.

Mary Yarnall

Mineral County

**PRAIRIE:**

1. Number of tax lien sales in your county in the last 3 tax years. 14 Assignments
2. Total value of those tax assignments (how much we would not have if this process stopped?) \$11,631.17 (13% of our delinquents)
3. Number of tax deed sales in your county in the last 3 tax years. Zero tax deeds issued in last 3 years
4. Number of those that were owner occupied. N/A

Hi Ronda,

Numbers are small for small county, but it makes a difference to us all the same. Many of our assignments are taken on empty lots as many of our investors are looking for just that – investments. They are not looking to put someone out of their home, as reflected in our zero owner-occupied deed record. It also goes to show that people don't actually lose their property very often. Thanks,

Jamie Smith  
Prairie County Treasurer/Supt. of Schools  
PO Box 566

**SWEETGRASS:**

Hi Ronda,

Sweet Grass County had

11 tax liens taken  
Value of \$35,486.61  
1 tax deed issued  
It was not owner occupied.

Jane  
Sweet Grass

## LEWIS & CLARK

Here are current calculations on the tax liens/tax deeds for Lewis & Clark County for the past 3 years.

787 Tax Liens Taken

21 County Tax Deeds Issued

\$2,361,605.03 Total Value of Assignments

Uncertain how many properties were Owner-Occupied

Cheryl Green  
Supervisor/Delinquent Tax Collector  
447-8362

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Ronda,

Sorry that I am late with this.

1. We have had 22 Tax lien sales.
2. Total value was \$14,664.85
3. There were no tax deed taken as of yet. We have 8 so far that have not redeemed them.
4. Approximately 7 of them are owner occupied. These are just ones that I know are. I am not sure about the rest of them.

Hope the information that I gave you will help and hopefully you can answer my question.

Thanks!

Sue

**CASCADE:**

Ronda,

Here is the information you requested:

1. Average of 1,000 tax lien sales in the last 3 years.
2. Total value of the tax assignments \$3,162,000.00
3. Average of 20 tax deed sales in the last 3 years.
4. I don't have this information.

Thanks,

*Jamie Bailey*

Cascade County Treasurer/  
Sup't Of Schools  
406-454-6855  
121 4th St N Ste 1A  
Great Falls, MT 59401

Ronda,

Questions 1 and 2 are strong estimates. Our CSA program does not have that information as it was not converted from the old program. We have 200-400 assignments a year. As for question 3, we did 28 tax deeds and that is exact. We did 7 in 2012, 12 in 2011, and 9 in 2010. The last question I cannot answer, I don't have that information. Let me know if you need anything else. Have a great weekend!

Thanks,

*Jamie Bailey*

**MISSOULA:**

Ronda,

Here is the figures we came up for Missoula County. They are not exact as the system doesn't break it down a wanted so we came as close to it as we could.

1. Number of tax lien sales in your county in the last 3 years. 826 for 2010-2012 and 84- 2013
2. Total value of those tax assignments. \$2,578,693.33 for 2010-2012
3. Number of tax deed sales in your county in the last 3 tax years. 22
4. Number of those that were owner occupied. This is something not tracked.

Hopefully this will help.

Thank you,  
Kim